

**FOR BOARD USE ONLY**

Amount Submitted \_\_\_\_\_

Date \_\_\_\_\_

Receipt No. \_\_\_\_\_

Applicant No. \_\_\_\_\_

**FOR BOARD USE ONLY**

Certificate Number \_\_\_\_\_

Date Issued \_\_\_\_\_

**GEORGIA STATE BOARD OF ACCOUNTANCY****237 Coliseum Dr.****Macon, GA 31217-3858****(478) 207-1400**[www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)**APPLICATION FOR TEMPORARY PERMIT  
TO PRACTICE PUBLIC ACCOUNTANCY IN GEORGIA****Application Fee \$60.00**

**Applications received in the Board office more than one month after work begins will be assessed a late fee of \$250.00 in addition to the regular \$60.00 fee. PERMIT EXPIRES 90 DAYS AFTER ISSUANCE (May be renewed by proper application)**

I/we hereby make application for a temporary permit to perform a specific engagement in the State of Georgia, in conformity with Section 43-3-24(b) of the Law governing the practice of accountancy and Rule 20-3-.10 of the Rules of the Georgia State Board of Accountancy.

**CHECK ONE:**☐**Individual Practitioner**☐**Partnership**☐**Professional Association**☐**Professional Corporation**☐**Certified Public Accountant(s)**☐**Registered Public Accountant(s)**☐**Foreign Accountant(s)**

Firm Name or Sole Practitioner \_\_\_\_\_

Business Address \_\_\_\_\_

Daytime Telephone Number ( ) \_\_\_\_\_

E-mail Address \_\_\_\_\_

**Engagement To Be Performed For:**

Name of Company, Business, etc. \_\_\_\_\_

Address \_\_\_\_\_

Approximate Length of Engagement \_\_\_\_\_

Beginning Date \_\_\_\_\_

List name of individual practitioner or names of partners, associates or officers who will be involved in the performance of the engagement in Georgia.

NAME	OFFICE ADDRESS	LICENSE NUMBER	STATE

I understand that should I/we wish to commit to another engagement in the State of Georgia that I/we must complete an application for each and every new engagement, which is contracted.

I/we understand that a resident of Georgia may not practice as a Certified Public Accountant, Registered Public Accountant, or Foreign Accountant in Georgia through the use of a temporary permit.

I/we agree to accept service in any legal action under the provisions of Sections 24-113 to 24-116, Georgia Code, Annotated.

I/we agree that, during the period of this engagement, I/we will notify the Board in writing within thirty (30) days of any change in the information submitted, or any other material change in my/our circumstances.

**1) Have any of the above applicants ever had a license or certificate revoked or suspended or otherwise sanctioned by any Board or agency in Georgia or any other state?**

☐ YES ☐ NO If YES, attach copy of order.

**2) Have any of the above applicants ever been denied issuance of or, pursuant to disciplinary proceeding, refused renewal of any license or certificate by any board or agency in Georgia or any other state?**

☐ YES ☐ NO If YES, attach copy of order.

**3) Have any of the above applicants ever been convicted of a felony or misdemeanor (other than minor traffic violation) or entered a plea of guilty, nolo contendere, or a plea under the "First Offender Act"? DUI and DWI are not minor traffic offenses.**

☐ YES ☐ NO If YES, attach a certified copy of conviction, plea or sanction.

\_\_\_\_\_  
Signature of Individual Practitioner/Partner/Associate/Officer

**DO NOT SEND THIS APPLICATION TO THE GEORGIA STATE BOARD OF ACCOUNTANCY UNTIL CERTIFICATION IS COMPLETED. THE FOLLOWING CERTIFICATION IS TO BE COMPLETED BY YOUR RESIDENT STATE BOARD, AND MUST BE FURNISHED FOR EACH PERSON WHO WILL BE EMPLOYED IN THE PERFORMANCE OF THE ENGAGEMENT IN GEORGIA; OR, IF THIS INFORMATION IS AVAILABLE ON THE BOARD'S WEBSITE AND YOU ARE ABLE TO PRINT IT, THIS WILL BE ACCEPTABLE AS VERIFICATION OF LICENSURE.**

I, \_\_\_\_\_, of the \_\_\_\_\_ State Board of Accountancy, certify that the CPA(s)/RPA(s) listed below hold(s) valid and unrevoked CPA/RPA **Permits(s) to Practice** issued by this State. The permit(s) is/are current and in good standing.

Name	Permit to Practice #	Expiration Date

\_\_\_\_\_  
Authorized Signature

**BOARD  
SEAL**

\_\_\_\_\_  
Date

**EXCERPTS FROM THE GEORGIA ACCOUNTANCY LAW AND RULES RELATING TO  
TEMPORARY PERMITS**

**LAW**

**43-3-24. Issuance of permits to practice accountancy; issuance of temporary permits to nonresidents.**

(a) A permit to engage in the practice of public accountancy in this state shall be issued by the division director, at the direction of the board, to each person who is certified as a certified public accountant under Code Sections 43-3-6 through 43-3-12, registered as a public accountant under Code Sections 43-3-13 through 43-3-19, or registered as a foreign accountant under Code Section 43-3-20 who shall have furnished evidence, satisfactory to the board, of compliance with the requirements of Code Section 43-3-25, and to individuals, partnerships, professional associations, and professional corporations registered under Code Section 43-3-21 or 43-3-22, provided that all offices of such certificate holder or registrant are maintained and registered as required under Code Section 43-3-23. There shall be a biennial permit fee in an amount to be determined by the board.

(b) for the purpose of enabling persons, partnerships, professional associations, or professional corporations licensed in other states to perform specific professional engagements involving the practice of public accounting in this state, the board shall grant temporary permits to practice to persons, partnerships, professional associations, or professional corporations who make application and demonstrate their qualifications therefor in accordance with the following provisions.

(1) An applicant for a temporary permit under this subsection shall show that he is duly licensed and authorized to practice as a certified public accountant or as a partnership, professional association, or professional corporation of certified public accountants or the equivalent in another state or as a registered public accountant or as a partnership or professional association of registered public accountants or the equivalent in another state and shall give the name of each person who will be engaged in the practice of public accounting in this state in the performance of the professional engagement which is the subject of the application.

(2) The board shall charge a fee for each application for issuance or renewal of a temporary permit under this subsection, in an amount to be determined by the board by rule, for each applicant and for each person who is to engage in the practice of public accounting in this state under the permit;

(3) A temporary permit issued under this Code section shall be limited to the single specific professional engagement which is the occasion for the application for a permit; it shall name each person who is to engage in the practice of public accounting in this state pursuant to such engagement; and it shall be valid for no more than 90 days after its issuance;

(4) An application for a temporary permit under this subsection shall constitute the appointment of the Secretary of State as the applicant's agent upon whom process may be served in any action or proceeding against the applicant arising out of any transaction or operation connected with or incidental to the performance of the professional engagement for which the temporary permit was issued; and

(5) No temporary permit shall be issued to, or with respect to the performance of services by, any person who is a resident of this state.

## **RULES**

### **20-3-10 Temporary Permits. Amended**

(1) Applications for temporary permits to practice shall be made on a form provided by the Board and obtainable from its offices. The application must be accompanied by a fee of \$60.00.

(2) Each application shall be accompanied by a statement of the applicant, or, if it is a partnership or corporation, by a statement of a partner or shareholder of the applicant;

(a) showing that the applicant is duly licensed to practice as a certified public accountant or a firm of certified public accountants in another state;

(b) identifying the specific professional engagement to be performed in this State pursuant to the temporary permit; and

(c) stating the name and office address of each person who will be engaged in the performance of the engagement in this State.

(3) Each temporary permit shall be valid for no longer than 90 days and may be renewed upon filing proper application and payment of a renewal fee of \$60.00

### **APPLICATION CHECKLIST**

***PLEASE CHECK EACH ITEM as completed and/or included.*** This checklist will help you file a completed application. You will be contacted if additional information is needed.

**The Board cannot "FAX" or accept a "FAX" of any part of this application.**

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | \$60.00 application fee payable to Georgia State Board of Accountancy.                        |
| <input type="checkbox"/> | All items on application typed or printed.  |
| <input type="checkbox"/> | Application signed by individual practitioner(s), partner(s), associates(s), or officer(s)    |
| <input type="checkbox"/> | Certification completed by Resident State Board for all practitioners involved in engagement. |

**APPLICATIONS WILL NOT BE CONSIDERED UNTIL COMPLETE**